

GRI 4 STANDARD DISCLOSURE MAPPING



Standard disclosure		
Indicator required for standard disclosure	Description of indicator	Status in report
G4-1	Provide a statement from the most senior decision-maker of the organisation (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organisation and the organisation's strategy for addressing sustainability.	➤
G4-2	Provide a description of key impacts, risks and opportunities.	➤
G4-3	Report the name of the organisation.	➤
G4-4	Report the primary brands, products, and services.	➤
G4-5	Report the location of the organisation's headquarters.	➤
G4-6	Report the number of countries where the organisation operates, and names of countries where either the organisation has significant operations or that are specifically relevant to the sustainability topics covered in the report.	➤
G4-7	Report the nature of ownership and legal form.	➤
G4-8	Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	➤
G4-9	Report the scale of the organisation, including: <ul style="list-style-type: none"> • total number of employees • total number of operations. 	➤
G4-9	Net sales (for private sector organisations) or net revenues (for public sector organisations).	➤
G4-9	Total capitalisation broken down in terms of debt and equity (for private sector organisations).	na
G4-10	Quantity of products or services provided.	➤
G4-11	Report the percentage of total employees covered by collective bargaining agreements.	➤
G4-12	Describe the organisation's supply chain.	➤
G4-13	Report any significant changes during the reporting period regarding the organisation's size, structure, ownership, or its supply chain, including: <ul style="list-style-type: none"> • changes in the location of, or changes in, operations, including facility openings, closings and expansions. 	➤
G4-13	Changes in the share capital structure and other capital formation, maintenance and alteration operations (for private sector organisations).	na
G4-13	Changes in the location of suppliers, the structure of the supply chain, or in relationships with suppliers, including selection and termination.	➤
G4-14	Report whether and how the precautionary approach or principle is addressed by the organisation.	➤
G4-15	List externally developed economic, environmental and social charters, principles, or other initiatives to which the organisation subscribes or which it endorses.	➤
G4-16	List memberships of associations (such as industry associations) and national or international advocacy organisations in which the organisation: <ul style="list-style-type: none"> • holds a position on the governance body • participates in projects or committees • provides substantive funding beyond routine membership dues • views membership as strategic. 	➤

Standard disclosure

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G4-17	List all entities included in the organisation's consolidated financial statements or equivalent documents. Report whether any entity included in the organisation's consolidated financial statements or equivalent documents is not covered by the report.	➤
G4-18	Explain the process for defining the report content and the Aspect Boundaries. Explain how the organisation has implemented the Reporting Principles for Defining Report Content.	➤
G4-19	List all the material Aspects identified in the process for defining report content.	➤
G4-20	For each material Aspect, report the Aspect Boundary within the organisation, as follows: <ul style="list-style-type: none"> • Report whether the Aspect is material within the organisation. • If the Aspect is not material for all entities within the organisation (as described in G4-17), select one of the following two approaches and report either: <ul style="list-style-type: none"> – the list of entities or groups of entities included in G4-17 for which the Aspect is not material or – the list of entities or groups of entities included in G4-17 for which the Aspects is material. • Report any specific limitation regarding the Aspect Boundary within the organisation. 	➤
G4-21	For each material Aspect, report the Aspect Boundary outside the organisation, as follows: <ul style="list-style-type: none"> • Report whether the Aspect is material outside of the organisation. • If the Aspect is material outside of the organisation, identify the entities, groups of entities or elements for which the Aspect is material. In addition, describe the geographical location where the Aspect is material for the entities identified. • Report any specific limitation regarding the Aspect Boundary outside the organisation. 	➤
G4-22	Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.	➤
G4-23	Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.	➤
G4-24	Provide a list of stakeholder groups engaged by the organisation.	➤
G4-25	Report the basis for identification and selection of stakeholders with whom to engage.	➤
G4-26	Report the organisation's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.	➤
G4-27	Report key topics and concerns that have been raised through stakeholder engagement, and how the organisation has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.	➤
G4-28	Reporting period (such as fiscal or calendar year) for information provided.	➤
G4-29	Date of most recent previous report (if any).	➤
G4-30	Reporting cycle (such as annual, biennial).	➤
G4-31	Provide the contact point for questions regarding the report or its contents.	➤
G4-32	Report the 'in accordance' option the organisation has chosen. Report the GRI Content Index for the chosen option. Report the reference to the External Assurance Report, if the report has been externally assured. GRI recommends the use of external assurance but it is not a requirement to be 'in accordance' with the Guidelines.	➤
G4-33	Report the organisation's policy and current practice with regard to seeking external assurance for the report. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided. Report the relationship between the organisation and the assurance providers. Report whether the highest governance body or senior executives are involved in seeking assurance for the organisation's sustainability report.	➤
G4-34	Report the governance structure of the organisation, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.	➤
G4-56	Describe the organisation's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics.	➤